



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS  
AUDIT EXAMINATION OF THE  
FLOYD COUNTY CLERK**

**For The Period April 16, 1999 Through December 31, 1999**

**EDWARD B. HATCHETT, JR.  
AUDITOR OF PUBLIC ACCOUNTS  
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## **EXECUTIVE SUMMARY**

### **FLOYD COUNTY CHRIS WAUGH, COUNTY CLERK FOR THE PERIOD APRIL 16, 1999 THROUGH DECEMBER 31, 1999 FEE AUDIT**

The new Floyd County Clerk was appointed on April 16, 1999, after the resignation of former County Clerk Carla Boyd. The County Clerk did not prepare a financial statement until the auditors arrived to do the audit. In addition, the County Clerk had several material errors in the financial statement; however, his private CPA was able to identify and correct the errors. Also, the County Clerk's original financial statement did not follow the Uniform System of Accounts, but he was able to correct the financial statement upon the auditor's request. The following comments will be included in the County Clerk's audit report:

- The Clerk Should Publish His Annual Financial Statement
- The County Clerk Should Prepare Monthly Bank Reconciliations On A Timely Basis



## CONTENTS

PAGE

|  |    |
|--|----|
| INDEPENDENT AUDITOR'S REPORT .....   | 1  |
| STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES .....  | 4  |
| NOTES TO FINANCIAL STATEMENT .....   | 7  |
| COMMENTS AND RECOMMENDATIONS.....  | 12 |
| REPORT ON COMPLIANCE AND ON INTERNAL CONTROL<br>OVER FINANCIAL REPORTING BASED ON AN AUDIT OF THE FINANCIAL<br>STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS..... | 16 |
| APPENDIX A   |    |
| COMMENTS AND RECOMMENDATIONS - FORMER FLOYD COUNTY CLERK<br>CARLA ROBINSON BOYD  |    |





## Edward B. Hatchett, Jr. Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Paul Hunt Thompson, Floyd County Judge/Executive

Honorable Chris Waugh, Floyd County Clerk

Members of the Floyd County Fiscal Court

### Independent Auditor's Report

We have audited the accompanying statement of receipts, disbursements, and excess fees of the County Clerk of Floyd County, Kentucky, for the period April 16, 1999 through December 31, 1999. This financial statement is the responsibility of the County Clerk. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for County Fee Officials issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the County Clerk's office is required to prepare the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and laws of Kentucky, which is a comprehensive basis of accounting other than generally accepted accounting principles. This cash basis system does not require the maintenance of a general fixed asset group or general long-term debt group of accounts. Accordingly, the accompanying financial statement is not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and excess fees of the County Clerk for the year the period April 16, 1999 through December 31, 1999, in conformity with the basis of accounting described above.





To the People of Kentucky  
Honorable Paul E. Patton, Governor  
John P. McCarty, Secretary  
Finance and Administration Cabinet  
Mike Haydon, Secretary, Revenue Cabinet  
Honorable Paul Hunt Thompson, Floyd County Judge/Executive  
Honorable Chris Waugh, Floyd County Clerk  
Members of the Floyd County Fiscal Court

Based on the results of our audit, we have presented the accompanying comments and recommendations, included herein, which discusses the following areas of noncompliance:

- The Clerk Should Publish His Annual Financial Statement
- The County Clerk Should Prepare Monthly Bank Reconciliations On A Timely Basis

In accordance with Government Auditing Standards, we have also issued a report dated July 25, 2000, on our consideration of the County Clerk's compliance with certain laws and regulations and internal control over financial reporting.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a stylized flourish at the end.

Edward B. Hatchett, Jr.  
Auditor of Public Accounts

Audit fieldwork completed -  
July 25, 2000

FLOYD COUNTY  
CHRIS WAUGH, COUNTY CLERK  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES

For The Period April 16, 1999 Through December 31, 1999

Receipts

|                         |    |        |
|-------------------------|----|--------|
| State Fees For Services | \$ | 18,824 |
|-------------------------|----|--------|

|              |  |       |
|--------------|--|-------|
| Fiscal Court |  | 3,222 |
|--------------|--|-------|

Licenses and Taxes:

Motor Vehicle-

|                        |    |         |
|------------------------|----|---------|
| Licenses and Transfers | \$ | 514,016 |
|------------------------|----|---------|

|           |  |           |
|-----------|--|-----------|
| Usage Tax |  | 2,086,833 |
|-----------|--|-----------|

|                                |  |           |
|--------------------------------|--|-----------|
| Tangible Personal Property Tax |  | 1,591,854 |
|--------------------------------|--|-----------|

Licenses-

|               |  |       |
|---------------|--|-------|
| Fish and Game |  | 5,045 |
|---------------|--|-------|

|          |  |        |
|----------|--|--------|
| Marriage |  | 12,558 |
|----------|--|--------|

|              |  |       |
|--------------|--|-------|
| Occupational |  | 1,372 |
|--------------|--|-------|

|                 |  |        |
|-----------------|--|--------|
| Beer and Liquor |  | 12,550 |
|-----------------|--|--------|

|          |  |     |
|----------|--|-----|
| Describe |  | 756 |
|----------|--|-----|

|                   |  |        |
|-------------------|--|--------|
| Deed Transfer Tax |  | 23,698 |
|-------------------|--|--------|

|                |         |           |
|----------------|---------|-----------|
| Delinquent Tax | 728,365 | 4,977,047 |
|----------------|---------|-----------|

Fees Collected for Services:

Recordings-

|                                 |    |        |
|---------------------------------|----|--------|
| Deeds, Easements, and Contracts | \$ | 18,432 |
|---------------------------------|----|--------|

|                       |  |        |
|-----------------------|--|--------|
| Real Estate Mortgages |  | 29,946 |
|-----------------------|--|--------|

|          |  |        |
|----------|--|--------|
| Releases |  | 11,878 |
|----------|--|--------|

|  |  |        |
|--|--|--------|
| Chattel Mortgages and Financing Statements |  | 80,089 |
|--|--|--------|

|                 |  |       |
|-----------------|--|-------|
| Mechanics Liens |  | 3,774 |
|-----------------|--|-------|

|              |  |       |
|--------------|--|-------|
| Notary Bonds |  | 2,252 |
|--------------|--|-------|

|                    |  |       |
|--------------------|--|-------|
| Powers of Attorney |  | 1,109 |
|--------------------|--|-------|

|                 |  |     |
|-----------------|--|-----|
| Fixture Filings |  | 798 |
|-----------------|--|-----|

|                      |  |       |
|----------------------|--|-------|
| All Other Recordings |  | 5,874 |
|----------------------|--|-------|

Charges for Other Services-

|          |       |         |
|----------|-------|---------|
| Copywork | 6,149 | 160,301 |
|----------|-------|---------|

Other:

|                      |    |       |
|----------------------|----|-------|
| Tax Bill Preparation | \$ | 5,831 |
|----------------------|----|-------|

|         |  |       |
|---------|--|-------|
| Postage |  | 1,390 |
|---------|--|-------|

|         |     |       |
|---------|-----|-------|
| Overage | 172 | 7,393 |
|---------|-----|-------|

|                 |  |       |
|-----------------|--|-------|
| Interest Earned |  | 4,935 |
|-----------------|--|-------|

|                                  |    |           |
|----------------------------------|----|-----------|
| Gross Receipts (Carried Forward) | \$ | 5,171,722 |
|----------------------------------|----|-----------|

FLOYD COUNTY  
 CHRIS WAUGH, COUNTY CLERK  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES  
 For The Period April 16, 1999 Through December 31, 1999  
 (Continued)

Gross Receipts (Brought Forward) \$ 5,171,722

Disbursements

Payments to State:

Motor Vehicle-

Licenses and Transfers \$ 362,135

Usage Tax 2,020,583

Tangible Personal Property Tax 538,660

Licenses-

Fish and Game 4,721

Delinquent Tax 81,236

Legal Process Tax 25,365 \$ 3,032,700

Payments to Fiscal Court:

Tangible Personal Property Tax \$ 207,716

Delinquent Tax 85,141

Deed Transfer Tax 21,367

Occupational Licenses 1,139

Beer and Liquor Licenses 11,353

Miscellaneous 1,085 327,801

Payments to Other Districts:

Tangible Personal Property Tax \$ 783,063

Delinquent Tax 382,230 1,165,293

Payments to Sheriff 21,765

Payments to County Attorney 111,827

Operating Disbursements and Capital Outlay:

Personnel Services-

Deputies Salaries \$ 295,633

Part-Time Salaries 19,935

Overtime Gross 5,604

FLOYD COUNTY  
CHRIS WAUGH, COUNTY CLERK  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES  
For The Period April 16, 1999 Through December 31, 1999  
(Continued)

Disbursements (Continued)

Operating Disbursements and Capital Outlay:  
(Continued)

|   |    |               |                     |
|---|----|---------------|---------------------|
| Employee Benefits-                            |    |               |                     |
| Employer's Share Social Security              | \$ | 29,890        |                     |
| Employer's Share Retirement                   |    | 13,590        |                     |
| Contracted Services-                          |    |               |                     |
| Advertising                                   |    | 947           |                     |
| Accounting Service Fees                       |    | 3,435         |                     |
| Materials and Supplies-                       |    |               |                     |
| Office Supplies                               |    | <u>27,767</u> | \$ 396,801          |
| Other Charges-                                |    |               |                     |
| Travel  | \$ | 2,428         |                     |
| Postage                                       |    | 7,612         |                     |
| Utilities                                     |    | 7,993         |                     |
| Office Cleaning                               |    | 875           |                     |
| Rental Fees                                   |    | 5,561         |                     |
| Lease Fees                                    |    | 5,126         |                     |
| Tax Bill Preparation                          |    | 6,445         |                     |
| Miscellaneous                                 |    | <u>1,009</u>  | 37,049              |
| Capital Outlay-                               |    |               |                     |
| Office Remodeling                             | \$ | 12,384        |                     |
| Office Equipment                              |    | <u>6,361</u>  | <u>18,745</u>       |
| Total Disbursements                           |    |               | <u>\$ 5,111,981</u> |
| Net Receipts                                  |    |               | \$ 59,741           |
| Less: Statutory Maximum                       |    |               | <u>42,335</u>       |
| Excess Fees                                   |    |               | \$ 17,406           |
| Less: Expense Allowance                       |    |               | <u>2,700</u>        |
| Excess Fees Due County for Calendar Year 1999 |    |               | \$ 14,706           |
| Payment to County Treasurer - March 17, 2000  |    |               | <u>14,706</u>       |
| Balance Due at Completion of Audit            |    |               | <u><u>\$ 0</u></u>  |

The accompanying notes are an integral part of the financial statement.

FLOYD COUNTY  
NOTES TO FINANCIAL STATEMENT

For The Period April 16, 1999 Through December 31, 1999

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of receipts over disbursements to facilitate management control, accountability, and compliance with laws.

B. Basis of Accounting

The financial statement has been prepared on a cash basis of accounting pursuant to KRS 68.210 as recommended by the State Local Finance Officer. Revenues and related assets are generally recognized when received rather than when earned. Certain expenses are recognized when paid rather than when a liability is incurred, including capital asset purchases. Certain other expenses are recognized when a revenue and the related asset can be associated with a corresponding liability due another governmental entity.

The measurement focus of a fee official is upon excess fees. Remittance of excess fees is due to the County Treasurer in the subsequent year.

C. Cash and Investments

At the direction of the fiscal court, KRS 66.480 authorizes the County Clerk's office to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county officials and employees have elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system that covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5.0 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 7.28 percent.

FLOYD COUNTY  
NOTES TO FINANCIAL STATEMENT  
For The Period April 16, 1999 Through December 31, 1999  
(Continued)

Note 2. Employee Retirement System (Continued)

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65.

Historical trend information pertaining to CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report which is a matter of public record.

Note 3. Deposits

The County Clerk maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the County Clerk and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met, and as of July 14, 1999 the County Clerk's deposits were fully insured or collateralized at a 100% level with collateral of either pledged securities held by the County Clerk's agent in the County Clerk's name, or provided surety bond which named the County Clerk as beneficiary/obligee on the bond.

Note 4. Grant

The County Clerk received a local records microfilming grant from the Kentucky Department for Libraries and Archives in the amount of \$16,386. The grant account accrued interest in the amount of \$150. No funds were expended for the period April 16, 1999 through December 31, 1999. The unexpended grant balance was \$16,536 as of December 31, 1999.

Note 5. Leases

Commitments to the following lease agreements as of December 31, 1999 were:

| Item<br>Purchased | Monthly<br>Payment | Term of<br>Agreement | Ending<br>Date | Principal<br>Balance<br>December 31,<br>1999 |
|-------------------|--------------------|----------------------|----------------|--|
| Xerox Copier      | \$503              | 60 months            | September 2001 | \$6,862                                      |
| Xerox Copier      | \$294              | 60 months            | September 2001 | \$4,765                                      |

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## COMMENTS AND RECOMMENDATIONS





FLOYD COUNTY  
CHRIS WAUGH, COUNTY CLERK  
COMMENTS AND RECOMMENDATIONS

For The Period April 16, 1999 Through December 31, 1999

STATE LAWS AND REGULATIONS:

1. The Clerk Should Publish His Annual Financial Statement

The County Clerk did not publish his financial statement for the period ended December 31, 1999. KRS 424.220(6) requires financial statements be published within 60 days after the close of the calendar year. We recommend the County Clerk publish the financial statement in accordance with KRS 424.220(6).

*County Clerk's Response:*

*I was unaware that we needed to publish the financial statement. We will publish next year.*

2. The County Clerk Should Prepare Monthly Bank Reconciliations On A Timely Basis

The County Clerk did not prepare monthly bank reconciliations on a timely basis. Technical Audit Bulletin 93-002 issued by the Auditor of Public Accounts requires monthly bank reconciliations or the official be subject to an audit comment relating to the noncompliance with the accounting and documentation provisions in KRS 64.840 and KRS 68.210. We recommend that the County Clerk reconcile his fee account on a monthly basis in the future. In addition, we recommend that the County Clerk monitor the performance of anyone he delegates to perform accounting services for the official bank account.

*County Clerk's Response:*

*Due to one days notice in taking over as Floyd County Clerk, I was unable to prepare bank reconciliations on a timely basis. We are currently complying with these statutes.*

*Auditor's Reply:*

Upon review, the Clerk appears to be in compliance for calendar year 2000.

PRIOR YEAR:

See Appendix A.

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REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF THE FINANCIAL STATEMENT  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS





Edward B. Hatchett, Jr.  
Auditor of Public Accounts

Honorable Paul Hunt Thompson, Floyd County Judge/Executive  
Honorable Chris Waugh, Floyd County Clerk  
Members of the Floyd County Fiscal Court

Report On Compliance And On Internal Control  
Over Financial Reporting Based On An Audit Of The Financial  
Statement Performed In Accordance With Government Auditing Standards

We have audited the Floyd County Clerk for the period April 16, 1999 through December 31, 1999, and have issued our report thereon dated July 25, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Floyd County Clerk's financial statement for the period April 16, 1999 through December 31, 1999, is free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying comments and recommendations.

- The Clerk Should Publish His Annual Financial Statement
- The County Clerk Should Prepare Monthly Bank Reconciliations On A Timely Basis

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Floyd County Clerk internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be a material weakness.

Honorable Paul Hunt Thompson, Floyd County Judge/Executive  
Honorable Chris Waugh, Floyd County Clerk  
Members of the Floyd County Fiscal Court  
Report On Compliance And On Internal Control  
Over Financial Reporting Based On An Audit Of The Financial  
Statement Performed In Accordance With Government Auditing Standards  
(Continued)

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than the specified party. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.  
Auditor of Public Accounts

Audit fieldwork completed -  
July 25, 2000

COMMENTS AND RECOMMENDATIONS  
FORMER FLOYD COUNTY CLERK  
CARLA ROBINSON BOYD





FLOYD COUNTY  
COMMENTS AND RECOMMENDATIONS  
FORMER COUNTY CLERK  
CARLA ROBINSON BOYD

For The Period April 16, 1999 Through December 31, 1999

1. Former County Clerk Carla Robinson Boyd Should Eliminate All Remaining Liabilities Of The 1992 And 1993 Fee Accounts In The Amount Of \$195,126

Our calendar years 1992 and 1993 fee audit reported that former Floyd County Clerk Carla Robinson Boyd had a minimum deficit of \$195,126 in her official bank accounts for the combined 1992 and 1993 fee years. Due to the inconsistent, incomplete, and inaccurate records, we were unable to determine with normal or expanded auditing procedures that \$195,126 was the total deficit. However, through procedures performed, we were able to identify this minimum deficit based on the liabilities listed below:

|  |                          |
|--|--------------------------|
| Unreported delinquent tax collections  | \$ 103,900               |
| Disallowed expenditures  | 2,690                    |
| Expenses allowed in the 1991 audit   | 13,099                   |
| Fish and Game liabilities for prior years  | 9,211                    |
| Receipts for February 1, 1994 business deposited to the 1993 fee account                             | 23,904                   |
| Transfer from the 1992 fee account into the 1991 fee account to cover an overdraft                   | 1,753                    |
| Receipts for April 4, 1992 business deposited to 1991 fee account                                    | 3,943                    |
| March 1992 receipts deposited to 1991 fee account  | 15,078                   |
| 1992 excess fees due to the Floyd County Fiscal Court (per Clerk's Financial Statement)              | 9,504                    |
| Overpayment of 1993 excess fees due from Floyd County Fiscal Court (Per Clerk's Financial Statement) | (1,978)                  |
| Known posting errors in Clerk's 1993 Financial Statements:   |                          |
| Underposted Disbursements Ledger   | (19,000)                 |
| Overposted Disbursements Ledger  | <u>34,093</u>            |
| Subtotal   | \$ 196,197               |
| Less: Bank Balance as of January 30, 1995 in the 1992 and 1993 fee bank accounts                     | <u>1,071</u>             |
| Minimum Deficit  | <u><u>\$ 195,126</u></u> |

We recommend the former County Clerk, Carla Robinson Boyd, deposit personal funds in the amount of \$195,126 to eliminate the deficit in the 1992 and 1993 fee accounts.

*Former County Clerk Carla Robinson Boyd's Response:*

*I totally disagree with this.*

FLOYD COUNTY  
COMMENTS AND RECOMMENDATIONS  
FORMER FLOYD COUNTY CLERK  
CARLA ROBINSON BOYD  
For The Period April 16, 1999 Through December 31, 1999  
(Continued)

1. Former County Clerk Carla Robinson Boyd Should Eliminate All Remaining Liabilities Of The 1992 And 1993 Fee Accounts In The Amount Of \$195,126 (Continued)

Auditor's Reply:

In the past, you have noted that your own accountant or CPA has done work that refutes the Auditor of Public Account's findings about the deficit. Is this information available?

*Former County Clerk Carla Robinson Boyd's Response:*

*I will check with the firm to see what they have.*

2. The Fiscal Court Should Provide Funding To Former County Clerk Carla Robinson Boyd In The Amount Of \$10,781 For The Period January 1, 1999 Through April 15, 1999

During the period January 1, 1999 through April 15, 1999, the former County Clerk's office fee account expended \$10,781 more for allowable expenditures than it received in fees and other revenue receipts. The fiscal condition prevented the former County Clerk from receiving her full statutory maximum salary in accordance with the salary schedule set out in KRS 64.5275. KRS 64.535 states that the clerk shall receive a monthly salary of one-twelfth (1/12) of the amount indicated by the salary schedule in KRS 64.5275. This statute mandates that the former County Clerk is entitled to receive her statutory maximum salary, even if her office fails to generate sufficient fees and other revenues to cover all allowable expenses of her office, including the expense of the former County Clerk's maximum salary as set out in the salary schedule in KRS 64.5275. Thus, because the former County Clerk's office has a revenue shortfall and is unable to pay all allowable expenses, including the expense of the former County Clerk's maximum salary, out of the fees and other revenues generated by her office, it is the responsibility of the fiscal court to provide funding for the former County Clerk's 1999 statutory maximum salary. The Floyd County Fiscal Court should fund the former County Clerk's statutory maximum salary amount for the period January 1, 1999 through April 15, 1999 by covering the former County Clerk's office fee account revenue shortfall of \$10,781.

*Former County Clerk Carla Robinson Boyd's Response:*

*Okay.*

*County Judge/Executive's Response:*

*No Comment.*

